IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO. 8 OF 2005

The Commissioner of Central
Excise, Mumbai-I. ... Appellant.

V/s.

M/s.Arya Ship Breaking Co. Ltd. ... Respondent.

A.J.Rana, senior counsel with K.R.Choudhary
for the appellant.

P.K.Shetty for the respondent.

WITH

CENTRAL EXCISE APPEAL NO. 9 OF 2005

The Commissioner of Central
Excise, Mumbai-I. ... Appellant.

V/s.

M/s.M.P.Steel Corporation. ... Respondent.

K.R.Choudhary for the appellant.

P.K.Shetty for the respondent.

CORAM : V.C.DAGA AND J.P.DEVADHAR, JJ.

DATED : 19th October 2005.

P.C. :

. Heard learned counsel for the parties.

. Perused appeals.

2. Without going to merits or demerits of the impugned order, both parties agree that the points raised in these appeals regarding imposition of

interest and penalty, though argued were not considered by the Tribunal. We were taken to the impugned order. We find no discussion with respect these contentions raised by the Revenue. In this view of the matter, by consent of parties, we set aside both matters and remit it back to the Tribunal for consideration de novo, to the extent contentions raised in the appeal are concerned.

3. We expect the Tribunal to hear and decide both the matters as expeditiously as possible, at any rate, within six months from the date of receipt of copy of this order. Learned counsel for the parties state that the parties shall appear before the Tribunal on 14th November, 2005 for getting the matter fixed for hearing.

4. In the result, appeals are allowed in terms of this order with no order as to costs.

(J.P.DEVADHAR, J.) **(V.C.DAGA, J.)**